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## EXHIBIT 37

From: Simon Rate [/O=COPART/OU=FIRST ADMINISTRATIVE

GROUP/CN=RECIPIENTS/CN=SEROTE)

Sent: Tuesday, July 31, 2007 2:09 PM

To: Heather Luck

Subject: FW: Facility #105 Hialeah; Hurricane Wilma 2005 destruction of office building

Simon Rote VP of Finance Copart Inc. 4665 Business Center Dr. Fairlield, CA 94534 (707) 639-5009 (866) 418-8913 fax

From: Mike Carson

Sent: Monday, August 28, 2006 12:56 PM

To: Will Franklin; Simon Rote

Subject: Facility #105 Haleah; Hurricane Wilma 2005 destruction of office building

At your request, I have researched the costs involved with the destruction of our offices at facility #105 Hialeah, Florida by Hurricane Wilma in 2005, and offer the following for your consideration:

1. The building that was destroyed was a "metal" building built with structurally engineered steel t-beam components enclosed by 24 gauge steel rooting and siding. The building was erected on a four foot thick elevated concrete slab and was originally designed to be a full size trucking terminal with corporate and dispatching offices. The total square footage of the structure was 8,700 square feet. We had just finished a complete gutting and refurbishing of the building approximately sixty (60) days prior to being destroyed by the humicane.

2. Hurricane Wilma caused 70%-80% total structural devastation of the building, to the point that it was condemned by Miarri-Dade County, and we received a thirty (30) day notice to "must demolish" the structure. I employed a structural engineer to evaluate the building, hoping to save the structure and perhaps rebuild it, but to no avail. The building was structurally unsound, and was totally demolished within an immediate time frame after receiving the demolition permit.

3. To start new construction of this sort of structure in the period prior to Hurricane Wilma, construction costs would have been approximately \$ 115.00 per square foot in the Miami market. Since Wilma, costs have been inflated, and the present rate is \$120.00 per square foot. This puls the pre-Wilma construction costs of this building at \$ 1,000,500.00, and post-Wilma at \$ 1,044,000.00. Bear in mind that these costs include a "standard" tenant office finish build out with interior demising walls, carpet/file, doors and hardware, ceilings, lights, finished restrooms per Code, such that the project would be "tumkey" for the Owner or his tenant.

4. These costs do not include architectural or engineering fees, impact fees, miscellaneous fees and permit fees.

Typical architectural fees might be \$40,000-\$50,000.00 for this building, and MEP engineering costs might run \$20,000-\$25,000.00. I cannot estimate the estimate fees Miami-Dade might require, but I would not be surprised to pay \$25,000-\$40,000.00. I would estimate permit fees to total \$ 7,000-\$10,000.00.

5. On another tact, IF the building had not been condemned and had not been structurally unsound, If we could have re-built the building utilizing the existing concrete slab, I can only theorize based on my examination of the destruction what it might have cost to rebuild and place the structure and the offices back into the condition that existed prior to Wilma's impact. Please understand that this is not a "hard" or "firm" estimate, because I took no blds to repair the damage before I demolished the building. I place a value on rebuilding the building, restoring structural integrity, drying it in, replacing all mechanical, electrical and plumbing systems, all fixtures and re-doing the just completed pre-Wilma construction at \$95.00 per square foot, or approximately \$ 826,500.00 to \$850,000.00. My assumptions are that the concrete foundation would require minimal repair to the slab and the embeds for the steel columns, and that the original architect and manufacturer would be able to bring the older structure into conformity with the most recent 80CA building codes. These assumptions may not be practical,

6. If we had been, in fact, able to repair and rebuild this building, and to do so in conformance with modern codes, we would still have to expense for approximately the same sums for architectural, engineering, miscellaneous, impact and permit fees.

Let me know if I can provide any more information.

EXHIBIT

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CArson

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